

Regulation History

Type of Regulation: Sales and Use Tax

Regulation: 1685.5

Title: 1685.5, *Calculation of Estimated Use Tax – Use Tax Table*

Preparation: Bradley Heller

Legal Contact: Bradley Heller

The proposed amendments to Regulation 1685.5, *Calculation of Estimated Use Tax – Use Tax Table*, update the manner in which the Board will calculate the estimated amount of use tax due according to a person's adjusted gross income for calendar year 2013 and subsequent years to account for the expanded use tax registration requirements imposed by Assembly Bill No. 155 (Stats. 2011, ch. 313) and recent registration activities.

History of Proposed Regulation:

April 24-26, 2013	Public Hearing
March 8, 2013	OAL publication date; 45-day public comment period begins; Interested Parties mailing
February 20, 2013	Notice to OAL
January 15, 2013	Business Tax Committee, Board Authorized Publication (Vote 5-0)

Sponsor: NA

Support: NA

Oppose: NA